

Two hundred gallons (wine measure) reckoning the full contents of the casks, oil, wine, brandy, or any kind of liquors.

Twenty-two bushels of grain, pease or beans, in casks.

Thirty-six bushels of grain in bulk.

Thirty-six bushels of European salt.

Thirty-one bushels of West India salt.

Twenty-nine bushels of sea coal.

Forty feet (cubic measure) of mahogany, square timber, oak plank, pine and other boards; beavers, furs, peltry, beeswax, cotton, wool, and bale goods of all kinds.

One hoghead of tobacco, and ten hundred pounds of dry hides.

Eight hundred pounds of China raw silk, ten hundred pounds of net bohea, and eight hundred green tea.

#### STAMPS REQUIRED BY LAW TO BE PLACED ON NOTES, DRAFTS, ETC.

Upon every promissory note, bill of exchange or draft, of the value of \$25, drawn or accepted in Canada, must be placed a stamp (called a bill stamp) of the value of 1 cent. If such instrument exceed \$25, but do not exceed \$50, a stamp of 2 cents; if the instrument exceed \$50, but do not exceed \$100, a stamp of 3 cents, and for every additional \$100, or fraction of \$100, a further stamp of 3 cents. If a bill of exchange or draft be executed in duplicate, each part requires a 2 cent stamp for each \$100 or fraction of \$100. If a draft or bill be executed in more than two parts, each part must be stamped with a 1 cent stamp for every \$100 or fraction of \$100 of its value. If a promissory note, bill of exchange, or draft, be for less than \$25, a stamp is not required. Any maker, drawer, acceptor, or first indorser, who fails to affix the necessary stamp or stamps at the time of his making, drawing, accepting or en-

dorsing, any promissory note, bill of exchange, or draft, or who affixes stamps of an insufficient value, must, in the first case, affix stamps of double the value, and in the second case he must affix double the value of the amount by which the stamps affixed fall short of the proper value; and any person who comes into possession of any such instrument unstamped, or insufficiently stamped, must affix double the value of the stamps originally required, or double the value of the deficiency, as the case may be.

The stamps, after being affixed, must be cancelled by the maker or drawer of the instrument writing his initials or signature, or the date at which the stamps were affixed to the instrument, upon the face of such stamp. When the bill or draft has been drawn out of Canada the cancellation must be made by the acceptor or first indorser in Canada. If the stamps be cancelled by writing the date upon them it will be supposed that the stamps were affixed to the instrument on the date. And if the stamp be not cancelled, or if, being cancelled by writing upon it a date, the date do not agree with the date of the instrument, the stamp will be of no avail.

If any person writes or stamps a false date upon any stamp, he will be liable to a penalty of \$100 for each offence, and any person who knowingly affixes a stamp to a promissory note, bill of exchange, or draft, which has been previously used, will be liable to a penalty of \$500. Any person in Canada who knowingly makes, draws, accepts, indorses, or becomes a party to any promissory note, bill of exchange, or draft before the duty has been paid, or without affixing stamps of the correct duty immediately thereafter, incurs a penalty of \$100, and such promissory note, bill of exchange, or draft will be void.

#### CONTENTS OF FIELDS AND LOTS.

This table is given for the convenience of farmers and others who desire to lay off small lots of land for sale, or to ascertain the amount of land in fields:

|                                                                                               |                                                   |
|-----------------------------------------------------------------------------------------------|---------------------------------------------------|
| 52 $\frac{1}{2}$ feet square, or 2,722 $\frac{1}{2}$ feet square = $\frac{1}{16}$ of an acre. |                                                   |
| 73 $\frac{3}{4}$ " " = 5,445 " " = $\frac{1}{8}$ " "                                          |                                                   |
| 104 $\frac{1}{2}$ " " = 10,890 " " = $\frac{1}{4}$ " "                                        |                                                   |
| 126 $\frac{3}{4}$ " " = 14,520 " " = $\frac{3}{8}$ " "                                        |                                                   |
| 147 $\frac{7}{8}$ " " = 21,780 " " = $\frac{1}{2}$ " "                                        |                                                   |
| 208 $\frac{1}{2}$ " " = 43,560 " " = 1 " "                                                    |                                                   |
| 10 rods x 16 rods..... 1 a.                                                                   | 110 feet x 396 feet..... 1 a.                     |
| 8 " x 20 "..... 1 a.                                                                          | 60 " x 726 "..... 1 a.                            |
| 5 " x 32 "..... 1 a.                                                                          | 120 " x 363 "..... 1 a.                           |
| 4 " x 40 "..... 1 a.                                                                          | 240 " x 181 $\frac{1}{2}$ "..... 1 a.             |
| 5 yds. x 968 yds..... 1 a.                                                                    | 200 " x 108 $\frac{3}{4}$ "..... $\frac{1}{2}$ a. |
| 10 " x 484 "..... 1 a.                                                                        | 100 " x 145 $\frac{3}{4}$ "..... $\frac{1}{4}$ a. |
| 20 " x 242 "..... 1 a.                                                                        | 100 " x 108 $\frac{3}{4}$ "..... $\frac{1}{4}$ a. |
| 40 " x 121 "..... 1 a.                                                                        | 25 " x 100 "..... 0574 a.                         |
| 80 " x 60 $\frac{1}{2}$ "..... 1 a.                                                           | 25 " x 110 "..... 0631 a.                         |
| 70 " x 69 $\frac{1}{2}$ "..... 1 a.                                                           | 25 " x 120 "..... 0688 a.                         |
| 220 feet x 198 feet..... 1 a.                                                                 | 25 " x 125 "..... 0717 a.                         |
| 440 " x 99 "..... 1 a.                                                                        | 25 " x 150 "..... 109 a.                          |